

AN ORDINANCE TO ESTABLISH THE BUDGET FOR THE TOWN OF AMHERST, VIRGINIA FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015, MAKING REVENUE ESTIMATES AND APPROPRIATIONS FOR SAME.

BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF AMHERST, VIRGINIA:

A. GENERAL FUND REVENUE

That for the support of the Town Government and its General Fund for the tax year beginning on January 1, 2014, all taxes, fees, charges, and penalties shall remain as heretofore set out by Ordinance, Resolution or other appropriate action of the Town Council except as the Town Council may establish or amend herein. Revenue projections detailed in **Attachment A** are hereby accepted as the revenue portion of the FY 15 Town of Amherst General Fund budget.

B. GENERAL FUND EXPENSE

That there is appropriated from the funds and resources of the Town of Amherst General Fund the aggregate amounts listed in **Attachment B**, or so much thereof as may be necessary, subject to conditions set forth by law or policy, for the various designated purposes as set out therein. **Attachment B**, which describes proposed expenditures for the Town's various department units, is hereby accepted as the expense portion of the FY 15 Town of Amherst General Fund budget.

C. UTILITY FUNDS

That the amounts listed in **Attachment C** are hereby accepted as the FY 15 revenue and expense budgets for the Water and Sewer Funds, and, as such, the aggregate of said monies are hereby appropriated, or so much thereof as may be necessary, subject to conditions set forth by law or policy, for the various designated purposes as set out therein.

D. CAPITAL IMPROVEMENT PLAN

That the schedule of funds available, preliminary cost estimates, and timetables contained in **Attachment D** are hereby accepted. As such, **Attachment D** shall be considered the FY 15 Capital Improvement Plan for the respective General, Water and Sewer Funds. No monies shall be expended on projects or activities shown on the individual capital improvement plans without additional specific approval by the Town Council.

E. PERSONNEL

The pay rates for all full-time and all part-time employees except for the Town Manager shall be increased by 2%. The Pay Plan contained in **Attachment E** is hereby adopted.

F. TAX AND UTILITY RATES AND CHARGES

That the policies outlining rates and charges contained in **Attachments F** and **G** are hereby adopted and/or continued as defined herein and by the Town Code.

G. PRIORITIES

That the following are hereby identified and adopted as the Town of Amherst's priority initiatives for FY15:

1. Complete the renovations to the new Town Hall, move and disposal of the old Town Hall
2. Complete the Water Treatment Plant Chemical Feed/Rate of Flow Controller, the ACHS-Briar Patch Water Main and the Ambriar/Briarherst Sewer Line Replacement projects.
3. Continue the effort to replace aging water and sewer pipes and updating and refining the 5-year capital improvement plan.

4. Take advantage of favorable water and sewer project financing offered to the Town and continue to pursue favorable grant and low-rate bond financing programs.
5. Review all recurring “donations” to verify sufficiency and alignment with the Town’s mission and current policies and standards.
6. Complete a procurement process involving an updated curbside refuse collection contract and update associated ordinances and policies.
7. Upgrade the Town’s personnel practices by developing training and merit pay programs and updating the Personnel Policy in the areas of merit pay, drug testing procedures, defining disciplinary actions for drug test failure, better definition of “on-duty serious accident” and adjusting the sick leave policies due to changes in the VRS disability program.

H. RECOGNITION OF SPECIAL FUNDS

The following shall be considered “committed fund balances” under the January 1, 2012 Fund Balance Policy and the Treasurer is authorized and directed to show these figures on the Town’s balance sheet:

General Fund Permanent Fund	\$ 263,247
General Fund Economic Development Fund	\$ 79,451
Water Fund Permanent Fund	\$ 392,322
Sewer Fund Permanent Fund	\$ 307,220

I. CONDITIONS

That all appropriations are declared to be maximum and conditional, the purpose being to make the appropriations payable in full in the aggregate amounts named herein if necessary, and then only in the event the aggregate revenues collected and other resources available to the Town are sufficient. All debts of the Town shall be paid in full when due and payable. All expenditures shall be made in accordance with this Ordinance, the Town Charter, Town Code, and Purchasing Policy and all administrative rules and regulations.

This Ordinance was passed by a vote of the Amherst Town Council on the 11^h of June, 2014, and shall become effective on July 1, 2014.

Mayor

Attest: _____
Clerk of Council

Fund / Account Number	FY13 Budget	FY13 Actual	FY14 Budget	FY14 Thru Feb 28	FY14 Projected	FY15 Proposed	\$ Variance	% Variance
10 GENERAL FUND								
REVENUE								
10 3010.0000 REAL ESTATE TAXES	62,000	62,042	63,000	64,070	64,070	-	(63,000)	-100%
10 3020.0000 PERSONAL PROPERTY TAXES	28,000	31,173	30,000	33,584	33,000	-	(30,000)	-100%
10 3020.1000 P.P. TAX RELIEF-FROM STATE	17,456	17,456	17,456	17,456	17,456	-	(17,456)	-100%
10 3050.0000 PENALTIES - TAXES	4,000	8,268	4,000	3,280	4,100	2,000	(2,000)	-50%
10 3040.0000 MEALS & BEVERAGE TAX	245,000	284,521	275,000	183,660	272,000	275,000	-	0%
10 3040.0100 LODGING TAX	4,500	4,676	4,000	3,499	4,500	4,500	500	13%
10 3030.0300 TELECOM TAX FROM STATE	100,000	105,945	106,000	68,362	102,000	102,000	(4,000)	-4%
10 3030.0000 CONSUMER UTIL TAX - ELECT	24,200	25,823	25,000	17,317	26,400	26,000	1,000	4%
10 3030.0010 ELECTRIC CONSUMPTION TAX	7,700	15,705	13,900	11,966	17,000	17,000	3,100	22%
10 3070.0000 SALES TAX DISTRIBUTION	85,000	88,464	85,000	62,358	90,000	90,000	5,000	6%
10 3060.0000 BUSINESS LICENSE TAXES	100,000	116,345	100,000	9,485	108,000	108,000	8,000	8%
10 3100.0000 VEHICLE LICENSE FEE	40,000	42,603	41,000	44,736	44,500	43,000	2,000	5%
10 3130.0000 CAPITAL STOCK TAX - BANKS	60,000	58,296	55,000	-	66,000	60,000	5,000	9%
10 3030.1100 CROWN COMMUNICATIONS LEASE	8,784	10,022	8,784	5,127	8,790	8,790	6	0%
10 3160.0000 FINES REVENUE	14,500	65,429	21,000	39,820	40,000	15,000	(6,000)	-29%
10 3090.0000 INTEREST EARNED	16,845	17,217	16,750	5,225	17,600	82,300	65,550	391%
10 3210.0000 TRASH-CURBSIDE	85,077	85,174	85,836	57,656	86,203	85,641	(195)	0%
10 3220.0000 TRASH-PENALTY	1,700	1,603	1,700	1,105	1,600	1,500	(200)	-12%
10 3230.0000 TRASH-FRANCHISE	2,200	2,338	2,200	1,618	2,224	606	(1,594)	-72%
10 3025.0000 DMV STOP REMOVAL FEES COLLEC	1,000	1,080	1,000	60	400	600	(400)	-40%
10 3080.0100 MOBILE HOME QTR	-	365	-	-	-	-	-	-
10 3080.0200 RENTAL TAX	-	865	100	556	600	600	500	500%
10 3080.5000 UTILITY ACCT SET UP FEE	1,800	2,500	2,000	1,525	2,200	-	(2,000)	-100%
10 3110.0000 MISC REVENUE	1,000	7,342	1,000	21,606	22,000	1,000	-	0%
10 3240.0000 IDA & ZONING APPLICATION FEES	500	-	500	-	450	500	-	0%
10 3310.0000 TAX EXEMPT BOND FEES	36,708	36,821	35,195	35,195	35,195	33,315	(1,880)	-5%
10 3190.0000 ADMIN FEE	717,502	717,503	737,057	491,371	737,057	770,034	32,977	4%
10 3160.0700 POLICE SECURITY REVENUE	1,500	3,069	1,500	1,649	1,800	1,800	300	20%
CHRISTMAS DECORATION DONATION REVENUE	-	-	-	17,368	17,368	4,750	4,750	-
10 3320.0000 BP RECOUPMENT REVENUE	9,943	9,943	9,943	-	14,103	14,103	4,160	42%
10 3080.0000 ROLLING STOCK	2,400	2,755	2,400	2,903	2,903	2,700	300	13%
10 3150.0000 STATE POLICE AID	52,884	52,884	52,884	26,442	52,884	52,884	-	0%
10 3180.0000 GRANTS - FIRE DEPT	8,000	8,000	8,000	9,800	9,800	8,000	-	0%
10 3180.0030 GRANTS - VML SAFETY PROGRAMS	-	2,000	-	1,305	1,305	1,500	1,500	-
10 3180.0500 GRANT-POLICE-BLOCK	-	1,252	-	-	2,400	8,400	8,400	-
10 3160.0900 SEIZED PROPERTY	-	-	-	270	500	1,000	1,000	-
10 3180.0110 POLICE GRANT REVENUE-COMPUTE	-	5	500	15	500	500	-	0%
10 3180.0020 S. MAIN ST SIDEWALK	-	-	-	-	-	-	-	-
MISCELLANEOUS GRANTS	-	25,112	-	-	-	-	-	-
Total Revenues	1,740,199	1,914,596	1,807,705	1,240,389	1,906,908	1,823,023	15,318	1%

Attachment B-1

Fund / Account Number	FY13 Budget	FY13 Actual	FY14 Budget	FY14 Thru Feb 28	FY14 Projected	FY15 Proposed	\$ Variance	% Variance
10 GENERAL FUND								
Dept 4001 ADMINISTRATION								
10 4001.0100 MAYOR & COUNCIL	1,300	1,300	1,300	650	1,300	1,300	-	0%
10 4001.0101 SALARIES & WAGES - FULL TIME	145,285	148,260	158,594	103,427	158,935	170,870	12,276	8%
10 4001.0102 SALARIES & WAGES - OTHER	18,013	15,714	18,373	10,315	20,743	24,401	6,028	33%
10 4001.0103 PR TAXES	12,496	12,262	13,542	8,603	14,239	14,942	1,400	10%
10 4001.0104 INSURANCE - HEALTH (GROUP)	16,380	16,380	18,000	13,500	18,000	18,900	900	5%
10 4001.0105 RETIREMENT & LIFE INS.	24,219	24,452	26,231	17,134	26,363	26,416	185	1%
10 4001.0109 EMPLOYEE ASSISTANCE PROGRAM	1,200	1,075	1,200	825	1,200	1,200	-	0%
10 4001.0110 TOWN ATTORNEY	8,000	2,996	8,000	1,080	4,000	8,000	-	0%
10 4001.0111 OFFICE SUPPLIES/POSTAGE	19,000	18,138	19,000	8,939	18,000	19,000	-	0%
10 4001.0112 OFFICE EQUIPMENT EXPENSE	18,800	13,605	17,000	8,870	13,000	17,000	-	0%
10 4001.0113 MISC EXPENSE	2,500	49	1,000	91	200	1,000	-	0%
10 4001.0138 DMV STOP PROGRAM	500	1,200	1,000	60	400	600	(400)	-40%
10 4001.0115 WEB SITE MAINTENANCE	1,000	700	10,000	450	1,000	10,000	-	0%
10 4001.0114 CONTINGENCY RESERVE	154,584	4,140	165,893	4,993	10,000	126,651	(39,242)	-24%
10 4001.0116 DEPRECIATION - GEN GOVT.	57,000	63,432	61,906	41,027	68,914	76,994	15,088	24%
10 4001.0117 LANDSCAPE MAINTENANCE	8,500	8,225	8,500	4,150	8,400	8,800	300	4%
10 4001.0126 BP PROPERTY MAINTENANCE	8,000	4,865	10,922	3,055	8,934	8,997	(1,925)	-18%
10 4001.0119 STREETLIGHTS - ELECTRIC	21,000	21,230	21,000	16,373	26,000	26,000	5,000	24%
10 4001.0118 STREETS, SIDEWALKS & PARKING	11,000	2,804	6,000	1,175	3,000	6,000	-	0%
10 4001.0148 COMMUNITY PROMOTION PROJECTS			5,000	5,023	5,023	5,000	-	0%
10 4001.0120 HEAT & ELECTRICITY	4,200	3,380	4,300	4,109	8,000	5,700	1,400	33%
10 4001.0121 TELECOMMUNICATION	13,932	12,827	14,000	8,610	13,500	15,000	1,000	7%
10 4001.0142 DONATION - MUSEUM	2,750	2,750	2,750	2,750	2,750	2,750	-	0%
10 4001.0143 DONATION - LIBRARY	1,750	1,750	1,750	1,750	1,750	1,750	-	0%
10 4001.0144 DONATION - FIRE DEPARTMENT	10,500	10,500	10,500	10,500	10,500	10,500	-	0%
10 4001.0145 DONATION - LIFE SAVING CREW	10,500	10,500	10,500	10,500	10,500	10,500	-	0%
10 4001.0146 DONATION - VILLAGE GARDEN CLU	1,250	1,250	1,250	1,250	1,250	1,250	-	0%
10 4001.0122 UTILITY SERVICE ALLOWANCE	1,560	1,478	1,560	1,648	2,300	2,400	840	54%
10 4001.0123 BUILDING MAINTENANCE	1,500	2,577	2,000	307	1,500	12,000	10,000	500%
10 4001.0124 XMAS DECORATIONS & LIGHTS	1,900	1,682	1,900	4,478	12,618	6,650	4,750	250%
10 4001.0125 INSURANCE	52,000	46,588	52,000	52,645	52,645	55,000	3,000	6%
10 4001.0127 BP - MARKETING	22,500	48,663	34,216	2,814	30,814	27,814	(6,402)	-19%
10 4001.0128 PUBLICATIONS & MEMBERSHIP	4,500	3,067	4,500	3,120	3,500	4,500	-	0%
10 4001.0129 PLANNING & DEVELOPMENT	5,000	1,045	5,000	1,045	4,500	5,000	-	0%
10 4001.0130 TRASH-CONTRACT COLLECTION	78,429	79,271	80,000	53,786	80,843	82,582	2,582	3%
10 4001.0131 MEETINGS & TRAVEL & TRAIN	3,500	1,387	3,500	687	3,500	3,500	-	0%
10 4001.0132 TOWN AUDITOR	8,050	8,900	10,000	11,700	11,700	8,350	(1,650)	-17%
10 4001.0133 TOWN ENGINEER	6,000	5,500	6,000	4,000	6,000	6,000	-	0%
10 4001.0134 GRANTS - FIRE DEPT.	8,000	8,000	8,000	10,600	10,600	8,000	-	0%
10 4001.0139 ELECTION EXPENSES				-				
10 4001.0140 BAD DEBT EXPENSE	3,300		3,000	-	3,000	3,000	-	0%
Total Expense - Dept 4001 ADMINISTRATION	769,898	611,942	829,187	436,040	679,421	844,317	15,130	2%

Attachment B-2

Fund / Account Number	FY13 Budget	FY13 Actual	FY14 Budget	FY14 Thru Feb 28	FY14 Projected	FY15 Proposed	\$ Variance	% Variance
10 GENERAL FUND								
Dept 5000 PUBLIC SAFETY EXPENSE								
10 5000.0100 SALARIES - STAFF	220,050	220,051	224,451	145,648	224,221	228,982	4,531	2%
10 5000.0102 SALARIES & WAGES - OTHER	10,939	10,596	11,597	9,885	14,642	12,652	1,055	9%
10 5000.0200 PR TAXES	17,675	17,805	18,062	11,932	18,799	18,490	428	2%
10 5000.0400 INSURANCE - HEALTH(GROUP)	30,348	24,888	33,048	20,286	27,048	31,500	(1,548)	-5%
10 5000.0500 RETIREMENT & LIFE INS.	36,682	36,396	37,124	24,138	37,202	35,401	(1,723)	-5%
10 5000.0735 LINE OF DUTY ACT PREMIUMS	1,107	1,107	1,200	1,439	1,439	1,887	687	57%
10 5000.3200 UNIFORMS	4,875	3,097	4,875	1,359	3,100	6,000	1,125	23%
10 5000.0810 AUX POLICE & UNIFORMS	1,000	129	1,000	800	800		(1,000)	-100%
10 5000.0750 ELECTRONICS MAINT.	7,100	4,178	7,100	4,791	7,100	7,265	165	2%
10 5000.0740 AMMUNITION	1,890	1,829	2,509	615	1,900	3,150	641	26%
10 5000.0805 OTHER PUBLIC SAFETY	2,020	402	2,020	10	2,000	2,490	470	23%
10 5000.1100 MEETINGS & TRAVEL & TRAIN	5,100	3,458	5,100	2,910	4,400	5,100	-	0%
10 5000.3400 GASOLINE	20,000	16,930	20,000	9,483	17,000	20,000	-	0%
10 5000.3500 VEHICLE REPAIR/ELECTRONIC	8,075	9,669	8,075	9,914	8,300	8,500	425	5%
10 5000.2000 MISCELLANEOUS	3,600	997	3,600	462	2,800	3,600	-	0%
10 5000.3625 INVESTIGATION EXPENSES	500		500	200	500	500	-	0%
10 5000.3650 POLICE-MASONIC BLDG. RENT	3,900	4,022	3,900	2,648	3,900	-	(3,900)	-100%
10 5000.0800 EQUIPMENT & SUPPLIES	3,000	2,463	3,000	1,078	3,100	3,200	200	7%
10 5000.0820 PROSECUTING ATTORNEY	1,655	1,522	1,655	761	1,655	1,655	-	0%
10 5000.0830 ATTORNEY FEES	1,300	738	1,300	362	1,300	1,300	-	0%
10 5000.4100 POLICE-GRANT-BLOCK-EXP.								
Total Expense - Dept 5000 PUBLIC SAFETY	380,816	360,277	390,116	248,722	381,205	391,672	1,556	0%

Attachment B-3

Fund / Account Number	FY13 Budget	FY13 Actual	FY14 Budget	FY14 Thru Feb 28	FY14 Projected	FY15 Proposed	\$ Variance	% Variance
10 GENERAL FUND								
Dept 6000 UTILITIES								
10 6000.0100 SALARIES	359,033	331,153	351,173	227,403	350,293	350,304	(869)	0%
10 6000.0102 SALARIES & WAGES - OTHER	27,834	25,162	26,204	14,580	21,700	27,512	1,308	5%
10 6000.0200 PR TAXES	29,603	26,423	28,877	17,202	27,147	28,910	33	0%
10 6000.0400 INSURANCE - HEALTH (GROUP)	56,124	53,394	61,524	46,143	61,524	63,000	1,476	2%
10 6000.0500 RETIREMENT & LIFE INS.	59,851	54,720	58,084	37,692	58,125	54,157	(3,927)	-7%
Contra-Capital Projects		(53,888)		(11,809)			-	
10 6000.0700 HEAT & ELECTRICITY (SHOP)	4,000	6,545	4,000	3,347	3,500	4,500	500	13%
10 6000.0730 SHOP-W/S/T	300	285	340	214	450	450	110	32%
10 6000.1000 BUILDING MAINT. SHOP	2,000	1,554	2,200	661	1,500	2,200	-	0%
10 6000.1200 TRAINING & EDUCATION	6,000	4,749	6,000	1,329	5,500	6,000	-	0%
10 6000.1300 SAFETY PROGRAMS	5,000	3,830	5,000	1,249	4,000	5,000	-	0%
10 6000.3200 UNIFORMS	4,500	3,857	4,500	2,281	4,000	4,500	-	0%
10 6000.3400 GASOLINE & MILEAGE	19,000	17,603	19,500	10,608	19,000	19,500	-	0%
10 6000.4000 VEHICLE MAINTENANCE	4,240	3,237	5,000	1,793	4,500	5,000	-	0%
10 6000.4100 EQUIPMENT & MAINTENANCE	12,000	14,029	16,000	16,917	16,500	16,000	-	0%
Total Expense - Dept 6000 UTILITIES	589,485	492,653	588,402	369,610	577,739	587,034	(1,368)	0%
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General Fund Summary								
Total Revenue - Fund 10 GENERAL FUND	1,740,199	1,914,596	1,807,705	1,240,389	1,906,908	1,823,023	15,318	1%
Total Expense - Dept 4001 ADMINISTRATION	769,898	611,942	829,187	436,040	679,421	844,317	15,130	2%
Total Expense - Dept 5000 PUBLIC SAFETY	380,816	360,277	390,116	248,722	381,205	391,672	1,556	0%
Total Expense - Dept 6000 UTILITIES	589,485	492,653	588,402	369,610	577,739	587,034	(1,368)	0%
Total Expenditures	1,740,199	1,464,872	1,807,705	1,054,372	1,638,366	1,823,023	15,318	1%
Gain/Loss	-	449,724	-	186,017	268,542	(0)	(0)	

Attachment C-1

Fund / Account Number		FY13 Budget	FY13 Actual	FY14 Budget	FY14 Thru Feb 28	FY14 Projected	FY15 Proposed	\$ Variance	% Variance
20 WATER FUND									
Revenues									
20	3000.0000 MONTHLY BILLING	656,996	664,251	743,261	496,153	766,113	1,036,125	292,864	39%
20	3000.0001 WATER REVENUE-SBC	101,310	104,640	106,410	70,920	106,410	108,325	1,915	2%
20	3000.1000 DEBT SERVICE REVENUE	104,640	100,817	99,114	67,035	100,716		(99,114)	-100%
20	3010.0000 SPRINKLER LINE CHARGES	4,968	4,968	4,968	3,312	4,968	4,968	-	0%
20	3020.0000 PENALTIES	8,400	9,958	10,000	6,970	8,500	7,800	(2,200)	-22%
20	3025.0000 TRIP CHARGES	7,000	7,605	7,000	5,355	7,900	11,340	4,340	62%
	DORMANT ACCOUNT FEE						3,180	3,180	
20	3030.0001 MISC-WATER BY THE TRUCK LOAD	100	75	100	100	150	100	-	0%
20	3040.0000 GRANT REVENUE		1,410		-			-	
20	3050.0000 REIMBURSEMENT-CONST & MTN	2,000	4,686		196	500	2,000	2,000	
20	3060.0000 AVAILABILITY FEES		5,700		-			-	
	PRINCIPAL FORGIVENESS REVENUE		271,981		267,171			-	
Total Revenues		885,414	904,110	970,853	917,213	995,257	1,173,838	202,985	21%
Expenditures									
20	4000.4500 ADMINISTRATION FEE	362,210	362,210	372,264	248,176	372,264	389,110	16,846	5%
20	4000.4700 DEBT SERVICE - PRINCIPAL 60W				-	-	12,156	12,156	
20	4000.4701 DEBT SERVICE - INTEREST 60W			10,000	8,543	8,543	16,888	6,888	69%
20	4000.4750 UH WATER TANK - PRIN								
20	4000.4751 UH WATER TANK - INT								
20	4000.4760 REFI LOAN WTP & UHWT PRIN	121,153	121,160	134,205	83,007	125,188	129,356	(4,849)	-4%
20	4000.4761 REFI WTP & UHWT LOAN INT	64,052	64,045	51,000	40,464	60,018	55,849	4,849	10%
20	4000.4800 DEPRECIATION	259,173	203,526	258,717	135,145	256,851	395,665	136,948	53%
20	4000.4825 REDUCED CIP CONTRIBUTION	(176,412)		(147,613)	-		(142,369)	5,244	-4%
20	4000.4840 BAD DEBT	2,000		2,000	-	2,000	2,000	-	0%
20	4000.5000 WATERSHED MANAGEMENT	22,038	28,275	22,580	19,066	25,421	26,183	3,603	16%
20	4000.5001 STUDY PROJECTS	7,500		5,000	-		5,000	-	0%
20	6010.4300 LINE MATERIALS	25,000	18,681	25,000	36,358	33,000	25,000	-	0%
20	6010.4350 ASSET MAPPING	2,500		2,500	2,005	2,500	2,500	-	0%
20	6010.4400 PUMP STATION OPERATION - SBC	5,200	1,430	5,200	2,092	3,000	5,500	300	6%
20	6020.0710 ELECTRICITY	37,000	38,015	37,000	26,657	37,000	39,000	2,000	5%
20	6020.0730 WATER PLANT-W/S/T EXP	66,000	63,824	68,000	49,679	68,000	83,000	15,000	22%
20	6020.4900 PLANT MAINTENANCE	30,000	14,199	65,000	9,268	30,000	65,000	-	0%
20	6020.5000 CHEMICALS	36,000	27,019	36,000	18,630	36,000	40,000	4,000	11%
20	6020.5110 WATER SAMPLING	14,000	4,339	14,000	2,428	10,000	14,000	-	0%
20	6020.5200 LABORATORY	8,000	7,359	10,000	5,437	8,000	10,000	-	0%
Total Expenditures		885,414	954,082	970,853	686,954	1,077,785	1,173,838	202,985	21%
Total Revenue - Fund 20 WATER FUND		885,414	904,110	970,853	917,213	995,257	1,173,838	202,985	21%
Total Expense - Fund 20 WATER FUND		885,414	954,082	970,853	686,954	1,077,785	1,173,838	202,985	21%
Gain/Loss		-	(49,972)	-	230,259	(82,528)	(0)	(0)	

Attachment C-2

Fund / Account Number	FY13 Budget	FY13 Actual	FY14 Budget	FY14 Thru Feb 28	FY14 Projected	FY15 Proposed	\$ Variance	% Variance
30 SEWER FUND								
Revenues								
30 3000.0000 MONTHLY BILLING	690,815	670,837	715,319	510,273	727,110	794,527	79,208	11%
DORMANT ACCOUNT FEE						4,680	4,680	
30 3100.0000 PENALTIES	5,000	6,644	7,000	5,372	7,500	6,600	(400)	-6%
30 3180.0100 GRANT REVENUE - FEMA USDA		1,648		-			-	
MISCELLANEOUS REVENUE		43,709		-			-	
30 3300.0000 REIMBURSEMENT-CONST & MTN	2,000	1,463	2,000	2,051	2,500	2,000	-	0%
30 3400.0000 SBC-RUT CR-OPERATION/LAND	33,004	34,486	33,004	21,587	42,500	39,000	5,996	18%
30 3510.0000 NUTRIENT CREDIT REVENUE		2,697	2,500	1,821	1,821	2,000	(500)	-20%
AVAILABILITY FEES		2,500		2,500	2,500		-	
Total Revenues	730,819	763,984	759,823	543,604	783,931	848,807	88,984	12%
Dept 4000 ADMIN EXPENSE								
30 4000.4500 ADMINISTRATION FEE	355,293	355,293	364,793	243,195	364,793	380,924	16,131	4%
30 4000.4700 DEBT SERVICE PRIN	41,604	41,601	43,352	28,541	43,351	45,175	1,823	4%
30 4000.4750 DEBT SERVICE INTEREST	117,948	117,951	116,200	77,827	116,199	114,376	(1,824)	-2%
30 4000.4800 DEPRECIATION	237,475	243,509	241,079	165,901	248,850	248,850	7,771	3%
30 4000.4850 REDUCED CIP CONTRIBUTION	(190,819)		(205,851)	-		(145,768)	60,083	-29%
30 4000.4860 BAD DEBT	1,500	1,451	1,500	-	1,500	1,500	-	0%
30 4000.5001 STUDY PROJECTS	7,500	6,139	5,000	9,963	12,000	5,000	-	0%
30 4000.5002 ENGINEERING SERVICES								
30 6010.4300 LINE MATERIALS	10,000	8,348	10,000	41,410	20,000	10,000	-	0%
30 6010.4350 ASSET MAPPING	2,500		2,500	1,220	2,500	2,500	-	0%
30 6010.4400 PUMP STATIONS OPERATIONS	8,000	15,141	16,000	3,559	10,000	16,000	-	0%
30 6020.0710 RUT CREEK-ELECTRICITY	47,000	36,896	47,000	32,055	47,000	48,500	1,500	3%
30 6020.0730 RUT. CR.- W/S/T EXP	3,000	3,147	4,000	2,450	4,000	5,000	1,000	25%
30 6020.4100 RUT CREEK-PLANT MAINTENANCE	27,000	22,923	45,000	32,228	40,000	45,000	-	0%
30 6020.4200 RUT CREEK-MAJOR REPAIRS	8,000	1,093	12,000	-	10,000	14,000	2,000	17%
30 6020.5000 RUT CREEK-CHEMICALS	12,000	7,437	12,000	4,537	6,000	12,000	-	0%
30 6020.5600 RUT CREEK-LAB	16,500	20,377	17,000	12,786	12,000	17,500	500	3%
30 6020.5625 PRETREATMENT EXPENSE	3,750	375	3,750	2,712	3,750	3,750	-	0%
30 6020.5650 LABORATORY EQUIPMENT	7,000	457	7,000	2,220	5,500	7,000	-	0%
30 6020.5700 NUTRIENT CREDIT PURCHASE	9,568	6,788	10,000	-	7,000	10,000	-	0%
30 6020.7000 RUT CREEK-PERMIT RENEWAL	6,000	5,003	7,500	5,050	7,500	7,500	-	0%
Total Expenditures	730,819	893,929	759,823	665,655	961,943	848,807	88,984	12%
Total Revenue - Fund 30 SEWER FUND	730,819	763,984	759,823	543,604	783,931	848,807	88,984	12%
Total Expense - Fund 30 SEWER FUND	730,819	893,929	759,823	665,655	961,943	848,807	88,984	12%
Gain/Loss	-	(129,945)	-	(122,051)	(178,012)	-	-	

Town of Amherst General Fund Capital Improvement Plan

FY 2015 - FY 2019

		FY14	FY15	FY16	FY17	FY18	FY19+Beyond
<u>SOURCES OF FUNDS:</u>							
1 GR- A	BOY cash balance	1,609,176	485,237	252,863	200,757	200,757	121,451
2 GR- B	Current year cash surplus	268,542					
3 GR- C	Permanent Fund		(263,247)				
4 GR- D	Old Town Hall Disposal		160,000				
5 GR- E	Economic Development Fund		(79,451)				
6 GR- F	General Fund Depreciation	68,914	76,994	76,994	76,994	76,994	76,994
	TOTAL SOURCES	1,946,632	379,533	329,857	277,751	277,751	198,445
<u>USES OF FUNDS:</u>							
Administration							
7 AD- A	Town Hall Computers	2,000	1,200	11,000	23,000	0	2,000
8 AD- B	Public Works Computers	1,100	5,000	1,100	26,100	3,000	8,000
9 AD- C	Web Site		5,000				
10 AD- D	Telecommunications			6,000			
11 AD- E	Imaging				5,000		
12 AD- F	ACHS-Briar Patch Water Line	870,700					
13 AD- G	Town Hall	518,095					
14 AD- H	Main Street Trash Cans		15,000				
	Administration Subtotal	1,391,895	26,200	18,100	54,100	3,000	10,000
Public Safety							
15 PS- A	2014 Ford Explorer SUV					37,000	
16 PS- B	2008 Ford Crown Victoria	29,000					
17 PS- C	2010 Chevy Impala		37,000				
18 PS- D	2011 Ford Crown Victoria			37,000			
19 PS- E	2011 Ford Explorer SUV				37,000		
20 PS- F	Police Computers	8,500	6,470	4,000			
21 PS- G	Mobile Video Camera				5,200		
22 PS- H	In-car Laptops		27,000				
	Public Safety Subtotal	37,500	70,470	41,000	42,200	37,000	0
Utilities Vehicles							
23 U- A	2000 GMC 4WD pickup	26,000					
24 U- B	2012 Dodge 4WD PU						27,000
25 U- C	2003 GMC flatbed dump truck			50,000			
26 U- D	2013 Dodge crew cab pickup						27,000
27 U- E	2007 Ford F150 pickup					26,000	
28 U- F	2008 Dodge pickup						
29 U- G	2011 Chevrolet pickup						27,000
	Utilities Vehicles Subtotal	26,000	0	50,000	0	26,000	81,000
Utilities Machinery							
30 U- H	Komatsu WB140 Backhoe				60,000		
31 U- I	2004 Hudson trailer						15,000
32 U- J	Farm tractor & bushhog			20,000			
33 U- K	Bucket truck 95 GMC						50,000
34 U- L	Tractor attachments						2,000
35 U- M	Snow plow for crew cab PU	6,000					
36 U- N	Sewer jet		30,000				
37 U- O	Mobile air compressor					25,000	
	Utilities Machinery Subtotal	6,000	30,000	20,000	60,000	25,000	67,000
38 CO- A	Carryover to Next FY	485,237	252,863	200,757	121,451	186,751	40,445
	TOTAL USES	1,946,632	379,533	329,857	277,751	277,751	198,445
	Balance	0	0	0	0	0	0

Note: Many figures on this page were not generated from detailed estimates, so the information hereon should be used for general planning purposes only.

Town of Amherst Water Fund Capital Improvement Plan

FY 2014 - FY 2018

		FY14	FY15	FY16	FY17	FY18	FY19
<u>SOURCES OF FUNDS:</u>							
	W-A BOY cash balance	849,933	439,952	240,926	551,591	862,256	1,172,921
	W-B Current year cash surplus						
	W-C Water Fund Depreciation	256,851	395,665	395,665	395,665	395,665	395,665
	W-D Water Fund CIP Contribution (Use)	(82,528)	(142,369)				
	W-E Permanent Fund		(392,322)				
	W-F Interfund Transfer						
	W-G VDH Grant monies	227,017		738,288			
	W-H VDH Loan monies	227,017		2,240,740			
	W-I Bond Proceeds				2,979,598	0	2,658,259
	TOTAL SOURCES	1,478,290	300,926	3,615,619	3,926,854	1,257,921	4,226,845
<u>USES OF FUNDS:</u>							
<u>Current Projects</u>							
	W-20 Whitehead/Maple Waterline Repl(W-21)	8,540					
	W-32 Lexington Turnpike Waterline Replacement	454,035					
	W-4,5 WTP ROF Controller/Chemical Feeder Project	547,763					
	(W-30) Ambriar Shopping Center Rerouting	28,000					
<u>In-House/Cash Projects</u>							
	W-0 Engineering - Water		10,000	10,000	10,000	10,000	10,000
72	W-28 Star Street Waterline Replacement		4,710				
70	W-47 Dogwood Street Waterline Replacement		28,470				
68	W-23 Mount Olive Road Waterline Replacement		16,820	35,860			
64	W-22 West Court Street Waterline Replacement			36,750			
63	W-39 Lake Drive Waterline Replacement			2,390	19,660		
60	W-30 Briarherst Drive Waterline Replacement				55,340	30,760	
60	W-40 Vista Drive Waterline Replacement					30,450	
58	W-41 Norfolk Avenue Waterline Replacement					13,790	25,510
58	W-46 Forest Avenue Waterline Replacement						29,310
52	W-25 Washington Street/Church Street Waterline Replacement						58,680
47	W-38 Town Court Lane Waterline Replacement						26,550
<u>Outsourced/Loan Projects</u>							
80	W-37 Sunset Drive Waterline Replacement				926,600		
76	W-45 Waugh's Ferry Road Waterline Replacement				1,278,723		
73	W-48 Walnut Street Waterline Replacement				124,444		
70	W-42 Union Hill Road Waterline Replacement				382,196		
60	W-49 Zane Snead Drive Waterline Replacement				267,636		
59	W-11 Main Street Waterline Replacement			2,979,028			
52	W-24 Second Street Waterline Replacement						267,100
50	W-43 Lynchburg Avenue Waterline Replacement						41,595
46	W-44 Warehouse Road Waterline Replacement						48,302
42	W-36 Arthur Court Waterline Replacement						269,378
34	W-35 Christian Springs Road Waterline Replacement						524,761
33	W-33 East Monitor Road Waterline Replacement						552,148
33	W-34 Huff Creek Trail Waterline Replacement						537,791
32	W-31 Monitor Road Waterline Replacement						217,184
30	W-27 Mountain View Plaza Waterline Replacement						50,000
30	W-29 Jail Waterline Replacement						50,000
New	Water Intake Pump Station Generator						100,000
W- 99	Carryover to Next FY	439,952	240,926	551,591	862,256	1,172,921	1,418,536
	TOTAL USES	1,478,290	300,926	3,615,619	3,926,854	1,257,921	4,226,845
	Balance	0	0	0	0	0	0

Note that funding opportunities (such as the VDH program) are being pursued, and the mix of grant and loan offered might alter the construction timetable depicted on this sheet.

Town of Amherst Sewer Fund Capital Improvement Plan

FY 2015 - FY 2019

	FY14	FY15	FY16	FY17	FY18	FY19
<u>SOURCES OF FUNDS:</u>						
S- A BOY cash balance	540,055	484,534	270,397	509,247	270,397	509,247
S- B Current year cash surplus						
S- C Sewer Fund Depreciation	248,850	248,850	248,850	248,850	248,850	248,850
S- D Sewer Fund CIP Contribution (Use)	(178,012)	(145,768)				
S- E Permanent Fund		(307,220)				
S- F Interfund Transfer						
S- G USDA Grant			1,000,000			
S- H SBC Contribution			162,386			
S- I Bond Proceeds		0	3,061,792	0	3,574,903	0
TOTAL SOURCES	610,893	280,397	4,743,425	758,097	4,094,149	758,097
<u>USES OF FUNDS:</u>						
<u>Cash-Financed Projects</u>						
S-0 Engineering - Sewer	10,000	10,000	10,000	10,000	10,000	10,000
S-15 Briarherst Sewer Replacement	116,359					
S-16 Ambriar Shopping Center Sewer Replacement						
S-3 60 West Sewer Pump Station Replacement						170,000
<u>USDA Projects</u>						
S-17 S. Main Street Sewer Replacement			647,959			
S-18 ACHS Sewer Lateral Replacement			66,175			
S-19 Mount Olive Road Sewer Replacement			47,727			
S-14 Lower Union Hill Main Sewer Replacement			103,023			
S-20 Depot Street and Downtown Sewer Replacement			1,265,102			
S-6 Upper Sewer Interceptor Replacement (SBC)			1,082,572			
S-22 Depot Street Sewer Bypass Crossing Replacement			147,310			
S-23 Upper Union Hill Main Sewer Replacement			261,631			
S-24 Walnut and Dogwood and Below Buffalo Air Sewer Replacement			602,678			
<u>Future Outsourced Projects</u>						
S-4 Sweet Briar College Interceptor Replacement					209,497	
S-5 Lower Sewer Interceptor Replacement					3,365,405	
<u>Deleted Projects</u>						
S-25 Ambriar Area Sewer Extension						
S-1 WWTP Nutrient Removal Upgrade						
S-2 WWTP Sludge Press Installation						
S-99 Carryover to Next FY	484,534	270,397	509,247	748,097	509,247	578,097
TOTAL USES	610,893	280,397	4,743,425	758,097	4,094,149	758,097
Balance	0	0	0	0	0	0

Note that funding opportunities (such as the VDH program) are being pursued, and the mix of grant and loan offered might alter the construction timetable depicted on this sheet.

Attachment E

Town of Amherst Pay Plan

July 1, 2014-June 30, 2015

Low est Wage	\$7.29	per hour	Step Increase	2.00%
Hours/yr	2,080		Grade Increase	6.00%

Grade	Step														
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1	15,159	15,462	15,772	16,087	16,409	16,737	17,072	17,413	17,761	18,117	18,479	18,849	19,226	19,610	Annually
	7.29	7.43	7.58	7.73	7.89	8.05	8.21	8.37	8.54	8.71	8.88	9.06	9.24	9.43	Hourly
2	16,069	16,390	16,718	17,052	17,393	17,741	18,096	18,458	18,827	19,204	19,588	19,980	20,379	20,787	Annually
	7.73	7.88	8.04	8.20	8.36	8.53	8.70	8.87	9.05	9.23	9.42	9.61	9.80	9.99	Hourly
3	17,033	17,374	17,721	18,075	18,437	18,806	19,182	19,565	19,957	20,356	20,763	21,178	21,602	22,034	Annually
	8.19	8.35	8.52	8.69	8.86	9.04	9.22	9.41	9.59	9.79	9.98	10.18	10.39	10.59	Hourly
4	18,055	18,416	18,784	19,160	19,543	19,934	20,333	20,739	21,154	21,577	22,009	22,449	22,898	23,356	Annually
	8.68	8.85	9.03	9.21	9.40	9.58	9.78	9.97	10.17	10.37	10.58	10.79	11.01	11.23	Hourly
5	19,138	19,521	19,911	20,310	20,716	21,130	21,553	21,984	22,423	22,872	23,329	23,796	24,272	24,757	Annually
	9.20	9.39	9.57	9.76	9.96	10.16	10.36	10.57	10.78	11.00	11.22	11.44	11.67	11.90	Hourly
6	20,286	20,692	21,106	21,528	21,959	22,398	22,846	23,303	23,769	24,244	24,729	25,224	25,728	26,243	Annually
	9.75	9.95	10.15	10.35	10.56	10.77	10.98	11.20	11.43	11.66	11.89	12.13	12.37	12.62	Hourly
7	21,504	21,934	22,372	22,820	23,276	23,742	24,217	24,701	25,195	25,699	26,213	26,737	27,272	27,817	Annually
	10.34	10.55	10.76	10.97	11.19	11.41	11.64	11.88	12.11	12.36	12.60	12.85	13.11	13.37	Hourly
8	22,794	23,250	23,715	24,189	24,673	25,166	25,670	26,183	26,707	27,241	27,786	28,341	28,908	29,486	Annually
	10.96	11.18	11.40	11.63	11.86	12.10	12.34	12.59	12.84	13.10	13.36	13.63	13.90	14.18	Hourly
9	24,162	24,645	25,138	25,640	26,153	26,676	27,210	27,754	28,309	28,875	29,453	30,042	30,643	31,255	Annually
	11.62	11.85	12.09	12.33	12.57	12.83	13.08	13.34	13.61	13.88	14.16	14.44	14.73	15.03	Hourly
10	25,611	26,123	26,646	27,179	27,722	28,277	28,842	29,419	30,008	30,608	31,220	31,844	32,481	33,131	Annually
	12.31	12.56	12.81	13.07	13.33	13.59	13.87	14.14	14.43	14.72	15.01	15.31	15.62	15.93	Hourly
11	27,148	27,691	28,245	28,810	29,386	29,973	30,573	31,184	31,808	32,444	33,093	33,755	34,430	35,119	Annually
	13.05	13.31	13.58	13.85	14.13	14.41	14.70	14.99	15.29	15.60	15.91	16.23	16.55	16.88	Hourly
12	28,777	29,352	29,939	30,538	31,149	31,772	32,407	33,055	33,717	34,391	35,079	35,780	36,496	37,226	Annually
	13.83	14.11	14.39	14.68	14.98	15.27	15.58	15.89	16.21	16.53	16.86	17.20	17.55	17.90	Hourly
13	30,503	31,113	31,736	32,370	33,018	33,678	34,352	35,039	35,740	36,454	37,183	37,927	38,686	39,459	Annually
	14.67	14.96	15.26	15.56	15.87	16.19	16.52	16.85	17.18	17.53	17.88	18.23	18.60	18.97	Hourly
14	32,334	32,980	33,640	34,313	34,999	35,699	36,413	37,141	37,884	38,642	39,414	40,203	41,007	41,827	Annually
	15.54	15.86	16.17	16.50	16.83	17.16	17.51	17.86	18.21	18.58	18.95	19.33	19.71	20.11	Hourly
15	34,274	34,959	35,658	36,371	37,099	37,841	38,598	39,370	40,157	40,960	41,779	42,615	43,467	44,337	Annually
	16.48	16.81	17.14	17.49	17.84	18.19	18.56	18.93	19.31	19.69	20.09	20.49	20.90	21.32	Hourly
16	36,330	37,057	37,798	38,554	39,325	40,111	40,913	41,732	42,566	43,418	44,286	45,172	46,075	46,997	Annually
	17.47	17.82	18.17	18.54	18.91	19.28	19.67	20.06	20.46	20.87	21.29	21.72	22.15	22.59	Hourly
17	38,510	39,280	40,066	40,867	41,684	42,518	43,368	44,236	45,120	46,023	46,943	47,882	48,840	49,817	Annually
	18.51	18.88	19.26	19.65	20.04	20.44	20.85	21.27	21.69	22.13	22.57	23.02	23.48	23.95	Hourly
18	40,820	41,637	42,470	43,319	44,185	45,069	45,970	46,890	47,828	48,784	49,760	50,755	51,770	52,805	Annually
	19.63	20.02	20.42	20.83	21.24	21.67	22.10	22.54	22.99	23.45	23.92	24.40	24.89	25.39	Hourly
19	43,270	44,135	45,018	45,918	46,836	47,773	48,729	49,703	50,697	51,711	52,745	53,800	54,876	55,974	Annually
	20.80	21.22	21.64	22.08	22.52	22.97	23.43	23.90	24.37	24.86	25.36	25.87	26.38	26.91	Hourly
20	45,866	46,783	47,719	48,673	49,647	50,640	51,652	52,685	53,739	54,814	55,910	57,028	58,169	59,332	Annually
	22.05	22.49	22.94	23.40	23.87	24.35	24.83	25.33	25.84	26.35	26.88	27.42	27.97	28.53	Hourly
21	48,618	49,590	50,582	51,594	52,625	53,678	54,751	55,846	56,963	58,103	59,265	60,450	61,659	62,892	Annually
	23.37	23.84	24.32	24.80	25.30	25.81	26.32	26.85	27.39	27.93	28.49	29.06	29.64	30.24	Hourly
22	51,535	52,565	53,617	54,689	55,783	56,899	58,037	59,197	60,381	61,589	62,821	64,077	65,359	66,666	Annually
	24.78	25.27	25.78	26.29	26.82	27.36	27.90	28.46	29.03	29.61	30.20	30.81	31.42	32.05	Hourly
23	54,627	55,719	56,834	57,970	59,130	60,312	61,519	62,749	64,004	65,284	66,590	67,922	69,280	70,666	Annually
	26.26	26.79	27.32	27.87	28.43	29.00	29.58	30.17	30.77	31.39	32.01	32.65	33.31	33.97	Hourly
24	57,904	59,063	60,244	61,449	62,678	63,931	65,210	66,514	67,844	69,201	70,585	71,997	73,437	74,906	Annually
	27.84	28.40	28.96	29.54	30.13	30.74	31.35	31.98	32.62	33.27	33.94	34.61	35.31	36.01	Hourly
25	61,379	62,606	63,858	65,136	66,438	67,767	69,122	70,505	71,915	73,353	74,820	76,317	77,843	79,400	Annually
	29.51	30.10	30.70	31.32	31.94	32.58	33.23	33.90	34.57	35.27	35.97	36.69	37.42	38.17	Hourly
26	65,061	66,363	67,690	69,044	70,425	71,833	73,270	74,735	76,230	77,754	79,310	80,896	82,514	84,164	Annually
	31.28	31.91	32.54	33.19	33.86	34.54	35.23	35.93	36.65	37.38	38.13	38.89	39.67	40.46	Hourly
27	68,965	70,344	71,751	73,186	74,650	76,143	77,666	79,219	80,804	82,420	84,068	85,750	87,464	89,214	Annually
	33.16	33.82	34.50	35.19	35.89	36.61	37.34	38.09	38.85	39.62	40.42	41.23	42.05	42.89	Hourly
28	73,103	74,565	76,056	77,578	79,129	80,712	82,326	83,972	85,652	87,365	89,112	90,894	92,712	94,567	Annually
	35.15	35.85	36.57	37.30	38.04	38.80	39.58	40.37	41.18	42.00	42.84	43.70	44.57	45.46	Hourly
29	77,489	79,039	80,620	82,232	83,877	85,554	87,265	89,011	90,791	92,607	94,459	96,348	98,275	100,241	Annually
	37.25	38.00	38.76	39.53	40.33	41.13	41.95	42.79	43.65	44.52	45.41	46.32	47.25	48.19	Hourly
30	82,139	83,781	85,457	87,166	88,909	90,688	92,501	94,351	96,238	98,163	100,126	102,129	104,172	106,255	Annually
	39.49	40.28	41.09	41.91	42.74	43.60	44.47	45.36	46.27	47.19	48.14	49.10	50.08	51.08	Hourly
STEP	A	B	C	D	E	F	G	H	I	J	K	L	M	N	

This merit plan is intended to apply to employees who have been working for the Town of Amherst on a full-time basis for at least 6 months. The Town Council may approve merit raises for a specific employee at any time during the fiscal year upon recommendation and justification of the supervisor.

Grade and Title of Authorized Full Time Positions Under the Town Manager

Administration	Police	Public Utilities
17 Office Manager (Exempt)	22 Police Chief (Exempt)	23 Director of Public Utilities (Exempt)
13 Fiscal Assistant	18 Sergeant	18 Construction Foreman (Exempt)
	18 Investigator	15 Lead Plant Operator(Sew er)
	16 Police Officer	14 Plant Operator(Sew er)
	16 Police Officer	14 Lead Plant Operator(Water)
		13 Plant Operator(Water)
		12 Construction Specialist
		12 Construction Specialist
		12 Construction Specialist
		12 Construction Specialist

**TOWN OF AMHERST
SCHEDULE OF LOCAL LEVY
JULY 1, 2014**

The following are tax levies for the fiscal year beginning July 1, 2014. The Town Code contains other tax levies and a more complete description of the Town's taxation program.

1. On the \$100.00 of assessed value of taxable real estate, including mobile homes, the rate shall be \$0.00.
2. On the \$100.00 of assessed value of machinery and tools used in manufacturing or mining business including property specifically classified by Section 58.1-3506A.6 of the Tax Code of Virginia, the rate shall be \$0.00. This tax rate shall also be applicable to real and tangible personal property of public service corporations, based upon the assessments generated annually by the State Corporation Commission, and duly certified.
3. On the \$100.00 of assessed value of taxable tangible personal property, including property specifically classified by Section 58.1-3506 and Section 58.1-3509 of the Code of Virginia, the rate shall be \$0.00.

(Reference the provisions of VA. CODE ANN. §58.1-3524 C.2. and §58.1-3913 E., as amended by Chapter 1 of the Acts of Assembly (2004 Special Session I) and as set forth in Item 503.E. (Personal Property Tax Relief Program) of Chapter 951 of the 2005 Acts of Assembly)

Town of Amherst Utility Rate and Fee Policy

Effective July 1, 2014

Initiation or Termination of Service:

Requests to initiate or terminate Town water, sewer and/or refuse collection (utility) service are accepted at the Town Hall (434/946-7885) 9-5, M-F for processing by the Utilities Department. All new customers and changes to the party to be billed are charged a \$45.00 account set-up fee/ reconnection fee/trip charge at the time the account is opened and are required to show proper identification. All requests are to be in writing on a form available at the Town Hall.

Service Charges:

All active customers shall be charged a Residential Base Charge each month. Customers are charged for water and sewer usage based upon metered water usage.

Water:

<u>Rate Component</u>	<u>Residential Base Charge</u>	<u>Use Charge per 1,000 gallons</u>
Water:		
July 1, 2014-June 30, 2015	\$13.00	\$6.50
July 1, 2015-June 30, 2016	\$14.25	\$7.10
July 1, 2016-June 30, 2017	\$15.60	\$7.75
Sewer:		
July 1, 2014-June 30, 2015	\$22.50	\$5.60
July 1, 2015-June 30, 2016	\$24.00	\$6.00
July 1, 2016-June 30, 2017	\$25.60	\$6.40
Curbside Refuse Collection:		
July 1, 2014-June 30, 2015	\$5.75	

Nonresidential and Out of Town Water and Sewer Charges:

Base charges for non-residential water and sewer users will be computed by dividing metered use by 3,250 gallons and then multiplying by the residential base charge. This applies to all non residential users except for churches that shall be assessed on the same basis as residences. One residential charge shall be assessed for each residential unit. The total of the base charge and the use charge will be increased by a factor of 2 for all out of town users.

Fire Sprinkler Fees

Fire sprinkler fees are as follows:

4" Line	\$17.00/Month
6" Line	\$28.00/Month
8" Line	\$39.00/Month
10" Line	\$50.00/Month

Charges for Water Not Discharged to Sewer:

The Town charges for sewer based on 100% return of the water to the sewer system for those Town water customers that are connected to the Town of Amherst wastewater collection and system. However, any customer may request that the Town install a separate "irrigation" meter for water that does not return to the sewer system – i.e. for lawn sprinkling or irrigation. For the purposes of billing, the irrigation meter shall be considered a separate account. Separate application and connection fees are required to be paid, and once activated the water-only (no sewer or refuse collection fees apply) will be billed separately. All irrigation systems must meet the provisions of the Cross Connection Control Ordinance (§17-14 of the Town Code).

Dormant Account Fees:

A dormant account fee of \$5.00/month/residence or business for water and \$10.00/month/residence or business for sewer will be charged to every property owner that is connected to the respective utility but not actively using the respective service. Dormant account fees shall not be applied to accounts associated only with yard hydrants, irrigation systems or swimming pools.

Reconnection Fee/Trip Charge:

A reconnection fee/trip charge of \$45 will be charged for any activation or reactivation of utility service due to a request for new service, reactivation from disconnection due to nonpayment or a customer-requested disconnection/reconnection. This fee may be waived at the Office Manager's sole discretion due to emergency or irregular situations.

Billing:

Water meters are read every month and bills are calculated based upon the consumption recorded. All customers are billed every month. Bills are assigned a billing date which is normally the last day of the month during which the meter is read and then mailed to the customer. Payment is due by 5:00 P.M. on the 20th day of each month except when the 20th falls on a weekend or Town holiday the due date shall become 5:00 P.M. on the next business day. When a past due balance on any account is greater than \$200, a lien for the balance due plus any court recording fees will be recorded against the real estate. **Property owners are held responsible for utility bills against their properties.**

Adjustments for Leaks:

A property owner is responsible for paying for 100% of the water that has passed through the Town's water meter along with the associated sewer charges. However, in good-faith situations involving water that has leaked from the customer's plumbing, and upon confirmation by the owner that the leak is repaired so that it will not recur, the Office Manager is authorized to give a 50% credit for the excess water and sewer for no more than two prior billing cycles plus the current billing cycle. "Repaired" is defined as physical repairs to the owner's plumbing such as pipe patching, replacement of the flapper mechanism in a toilet tank, or physical replacement or removal of a plumbing fixture. For the purposes of this leak adjustment policy, merely closing a valve upstream of the leak location shall not be considered a repair.

Late Payment Charges and Procedures:

The Town will assess a late charge of 10% on all accounts when the payment is not received by 5:00 P.M. on the due date. All payments received after 5:00 P.M. are processed as the next business day's receipts. If the bill is not paid by the last day of the month in which the bill is due the customer will be notified on the next bill that the previous balance must be paid by 5 P.M. on the second Monday of the month following the month in which the payment was due or service will be disconnected.

Restoration of Service:

If a customer has not paid the outstanding balance on an account by the disconnection date or otherwise made arrangements satisfactory to the Office Manager to have the balance paid, the water service will be terminated. Before any service is restored, the outstanding balance due, all late charges, and a \$45.00 reconnection fee/trip charge must be physically received by the Office Manager at 186 South Main Street in the Town of Amherst. Service shall be automatically disconnected when a payment to pay to prevent service from being disconnected or to reconnect a service is returned or not honored by the bank. A reconnection fee/trip charge shall be collected if a town employee has been dispatched to disconnect the service, and funds will not be accepted from customers at the service location. The \$45.00 reconnection fee/trip charge will also be charged where a customer, or any entity other than the Town, has obtained water and/or sewer service prior to all applicable fees and/or charges being paid to obtain service and/or has installed a meter or other apparatus in a meter setting to gain access to public water/sewer. All past due balances for the service address must be paid in addition to this reconnection fee/trip charge prior to water service being restored.

In recognition that circumstances beyond the control of the customer or the Town of Amherst may contribute to late payments, a once per lifetime per customer exception to the penalty and reconnect fee may be granted for good reason at the Office Manager's sole discretion.

Returned Payments:

Any payments not honored by the bank, whether check, money order or credit card payment, will be charged a \$25.00 handling fee and any bank fees. Service shall automatically be disconnected when a payment to pay to prevent service from being disconnected or to reconnect a service is returned or charged back to the Town for any reason.

Any payments received by 5:00 P.M. on each business day will be credited the same day. Any payments received after 5:00 P.M. (including those received via U.S. Mail and the Town's drop box) will be credited as being received the next business day.

Fire Hydrant Use:

Water may not be obtained from the Town of Amherst hydrants except by the Amherst Volunteer Fire Department or other approved firefighting agency. The Office Manager (434/946-7885) should be contacted for the application form for a permit to haul water from the Town of Amherst water plant.

Cross Connections:

As required by the Virginia Department of Health, where a high potential exists for contamination of the Town's municipal water system, a backflow prevention device approved by the Town of Amherst must be installed. This includes irrigation systems. Where required, the owner of the backflow prevention device must have annual tests performed to certify that the device is working correctly. Failure to install and operate such devices and/or provide certification or the test results to the Town of Amherst may result in the interruption of water service. (Reference §17-14 of the Town Code)

Sewer Connections and Discharges:

Connections to and discharges into the Town's sewer system must conform to local, state and federal sewage pretreatment regulations. This includes the installation of grease traps for restaurants and grit traps for car washes. Failure to meet such provisions may result in the interruption of sewer service via disconnection of the water service or other means. (Reference §17-15 of the Town Code)

Availability and Connection Fees:

Refer to Chapter 17 of the Town Code for rules that apply to new utility connections.

Maintenance of Policy and Implementation

The Town Manager shall be responsible for maintaining and updating this policy and for its proper administration.